



STATE OF ARKANSAS
Department of Finance
and
Administration

REVENUE DIVISION
Office of Excise Tax Administration
Miscellaneous Tax Section
 Post Office Box 896
 1816 West Seventh Street, Room 2340
 Little Rock, Arkansas 72203
 Phone: (501) 682-7187
 Fax: (501) 682-1105
 www.arkansas.gov/dfa

OTP-FYE 2023										
		Smoking	Moist Snuff	Regular Cigars	Other Tobacco Products	Premium Cigars (value)	SUBTOTAL	Premium Cigars (Count)	Premium Cigar Tax Due	TOTAL TAX DUE
Jul-22	COST OF PRODUCTS SOLD	\$ 242,117	\$ 7,793,879	\$ 3,892,496	\$ 423,222	\$ 606,795	\$ 12,958,509	348,365		
	TAXABLE AMOUNT	\$ 165,744	\$ 4,937,247	\$ 2,781,342	\$ 323,215	\$ 488,767	\$ 8,696,315	204,607		
	NET TAX DUE	\$ 110,686	\$ 3,296,895	\$ 1,857,266	\$ 215,829	\$ 9,590	\$ 5,490,266		\$ 100,509	\$ 5,590,775
Aug-22	COST OF PRODUCTS SOLD	\$ 281,604	\$ 8,814,372	\$ 4,876,754	\$ 619,130	\$ 695,087	\$ 15,286,947	386,482		
	TAXABLE AMOUNT	\$ 178,844	\$ 5,211,926	\$ 3,470,187	\$ 445,084	\$ 562,146	\$ 9,868,187	224,849		
	NET TAX DUE	\$ 119,437	\$ 3,480,317	\$ 2,317,254	\$ 297,211	\$ 11,024	\$ 6,225,243		\$ 110,435	\$ 6,335,678
Sep-22	COST OF PRODUCTS SOLD	\$ 332,047	\$ 8,939,549	\$ 4,851,696	\$ 601,289	\$ 1,174,288	\$ 15,898,869	413,870		
	TAXABLE AMOUNT	\$ 198,345	\$ 5,469,724	\$ 3,432,683	\$ 402,339	\$ 1,040,092	\$ 10,543,183	250,505		
	NET TAX DUE	\$ 132,462	\$ 3,652,465	\$ 2,292,208	\$ 268,665	\$ 20,402	\$ 6,366,202		\$ 123,086	\$ 6,489,288
Oct-22	COST OF PRODUCTS SOLD	\$ 305,257	\$ 8,430,903	\$ 4,354,391	\$ 559,900	\$ 746,810	\$ 14,397,261	435,827		
	TAXABLE AMOUNT	\$ 193,346	\$ 5,064,343	\$ 2,900,846	\$ 389,362	\$ 602,836	\$ 9,150,733	266,786		
	NET TAX DUE	\$ 129,105	\$ 3,381,764	\$ 1,937,065	\$ 260,004	\$ 11,813	\$ 5,719,751		\$ 131,005	\$ 5,850,756
Nov-22	COST OF PRODUCTS SOLD	\$ 301,632	\$ 8,657,636	\$ 4,442,946	\$ 590,213	\$ 608,536	\$ 14,600,963	389,393		
	TAXABLE AMOUNT	\$ 187,507	\$ 5,080,795	\$ 3,111,430	\$ 403,226	\$ 469,161	\$ 9,252,119	225,925		
	NET TAX DUE	\$ 125,211	\$ 3,392,750	\$ 2,077,730	\$ 269,261	\$ 9,197	\$ 5,874,149		\$ 110,939	\$ 5,985,088
Dec-22	COST OF PRODUCTS SOLD	\$ 266,813	\$ 8,719,372	\$ 4,431,599	\$ 586,337	\$ 662,458	\$ 14,666,579	388,846		
	TAXABLE AMOUNT	\$ 168,175	\$ 5,337,297	\$ 3,074,312	\$ 404,115	\$ 539,714	\$ 9,523,613	238,889		
	NET TAX DUE	\$ 112,304	\$ 3,564,036	\$ 2,052,900	\$ 269,853	\$ 10,588	\$ 6,009,681		\$ 117,320	\$ 6,127,001
Jan-23	COST OF PRODUCTS SOLD	\$ 270,191	\$ 8,102,642	\$ 4,436,981	\$ 490,102	\$ 557,982	\$ 13,857,898	351,979		
	TAXABLE AMOUNT	\$ 178,422	\$ 4,917,278	\$ 2,977,640	\$ 333,681	\$ 434,645	\$ 8,841,666	201,811		
	NET TAX DUE	\$ 119,155	\$ 3,283,559	\$ 1,988,348	\$ 222,820	\$ 8,517	\$ 5,622,399		\$ 99,104	\$ 5,721,503
Feb-23	COST OF PRODUCTS SOLD	\$ 239,425	\$ 8,059,924	\$ 4,097,116	\$ 565,468	\$ 548,319	\$ 13,510,252	336,233		
	TAXABLE AMOUNT	\$ 147,758	\$ 4,904,122	\$ 2,760,620	\$ 405,525	\$ 434,495	\$ 8,652,520	197,360		
	NET TAX DUE	\$ 98,665	\$ 3,274,778	\$ 1,843,431	\$ 270,794	\$ 8,531	\$ 5,496,199		\$ 96,961	\$ 5,593,160
Mar-23	COST OF PRODUCTS SOLD	\$ 268,478	\$ 9,272,278	\$ 6,165,323	\$ 770,043	\$ 680,757	\$ 17,156,879	420,647		
	TAXABLE AMOUNT	\$ 164,090	\$ 5,606,681	\$ 4,633,793	\$ 494,066	\$ 528,701	\$ 11,427,331	235,034		
	NET TAX DUE	\$ 109,586	\$ 3,743,916	\$ 3,094,305	\$ 329,920	\$ 10,374	\$ 7,288,101		\$ 115,427	\$ 7,403,528
Apr-23	COST OF PRODUCTS SOLD	\$ 247,684	\$ 8,121,965	\$ 4,133,149	\$ 538,699	\$ 658,992	\$ 13,700,489	422,911		
	TAXABLE AMOUNT	\$ 151,474	\$ 4,958,217	\$ 2,862,217	\$ 351,928	\$ 515,015	\$ 8,838,851	246,846		
	NET TAX DUE	\$ 101,148	\$ 3,310,902	\$ 1,911,273	\$ 235,001	\$ 10,095	\$ 5,568,419		\$ 121,212	\$ 5,689,631
May-23	COST OF PRODUCTS SOLD	\$ 287,523	\$ 9,391,557	\$ 5,104,050	\$ 614,881	\$ 842,645	\$ 16,240,656	560,574		
	TAXABLE AMOUNT	\$ 176,573	\$ 5,560,588	\$ 3,283,907	\$ 421,507	\$ 637,031	\$ 10,079,606	308,812		
	NET TAX DUE	\$ 117,911	\$ 3,713,133	\$ 2,192,862	\$ 281,470	\$ 12,497	\$ 6,317,873		\$ 151,658	\$ 6,469,531
Jun-23	COST OF PRODUCTS SOLD	\$ 277,311	\$ 9,158,778	\$ 4,603,555	\$ 650,384	\$ 1,060,087	\$ 15,750,115	857,432		
	TAXABLE AMOUNT	\$ 173,167	\$ 5,693,067	\$ 3,375,797	\$ 458,199	\$ 655,873	\$ 10,356,103	344,901		
	NET TAX DUE	\$ 115,647	\$ 3,801,599	\$ 2,254,224	\$ 305,967	\$ 12,868	\$ 6,490,305		\$ 169,399	\$ 6,659,704
TOTAL COST OF PRODUCTS SOLD		\$ 3,320,082	\$ 103,462,855	\$ 55,390,056	\$ 7,009,668	\$ 8,842,756	\$ 178,025,417	\$ 5,312,559		
TOTAL TAXABLE AMOUNT		\$ 2,083,445	\$ 62,741,285	\$ 38,664,774	\$ 4,832,247	\$ 6,908,476	\$ 115,230,227	\$ 2,946,325		
NET TAX DUE		\$ 1,391,317	\$ 41,896,114	\$ 25,818,866	\$ 3,226,795	\$ 135,496	\$ 72,468,588		\$ 1,447,055	\$ 73,915,643

*This information is from report month and not revenue month.
 Note: Information may not take into effect amended returns, adjustments, etc...